

1) On the 1/10/2002, a company bought a machine at 78,000,000FCFA, probable life time 5 years.

Required: Present the table of depreciation using the digressive method.

2) In Manga'S company, the following long term securities are found on the 31/12/2003

200MTN shares at 4,000,000FCFA

100 ENEO shares at 150,000FCFA

150 UCB shares at 300,000FCFA

40 X&Yshares at 120,000FCFA

On the 31/12/2004, the shares were quoted in the Douala stock exchange market as :

200MTN shares at 1500FCFA each

ENEO shares quoted at 1000FCFA each

UCB shares quoted at 3,000FCFA each

X&Y shares quoted at 2,000FCFA each

Required: Present the inventory statement of long term shares and do the accounting recording

3) Your manager presents to you the situation of customers.

The statement of doubtful customer is presented to you for treatment in ANAKA company:

Names	Debt VAT inclusive	Provision 2005	Settlement 2006	Observation as at 31/12/2006
Diffo	357750	10%	131175	Probable loss 20%
Zanga	667800	15%	267120	bankruptcy
Maya	954000	20%	572400	Hope to recover 70%
Simo	810900	30%	3338900	Liquidation activities stop
Dongmo	381600	10%		(1)

(1) According to detailed studies of customer Dongmo his patrimonial situation is presented to us as follows:

Assets	Amount	liabilities	Amount
Total assets	2,289,600	Super privilege creditors	834,750
		Privilege creditors	787,050
		Ordinary creditors(including us)	954,000
	2,289,600		2,575,800

During 2006, the situation of bellow customers was observed:

-ATANGA whose debt is 655,875 become doubtful probable doubt 40%

-Customer CHE whose debt is 417375FCFA argue its existence and the matter was taken to court

-customer ZAMA becomes totally insolvent debt 85860FCFA

Required: Do the necessary calculation and present the table of doubtful customers.